

## Glossary of Acronyms

ACRONYM	DEFINITION
AAR	Administrative Adjustment Request
ABA	American Bar Association
ACA	Affordable Care Act
ACS	Automated Collection System
ACSI	American Customer Satisfaction Index
ACTC	Additional Child Tax Credit
ACUS	Administrative Conference of the United States
ADVCTC	Advance Child Tax Credit
AGI	Adjusted Gross Income
AI	Artificial Intelligence
AIA	Anti-Injunction Act
AIMS	Audit Information Management System
ALE	Allowable Living Expense
AM	Accounts Management
AMS	Accounts Management System
AO	Appeals Officer
AOC	American Opportunity Credit
AOD	Action on Decision
AOTC	American Opportunity Tax Credit
APTC	Advance Premium Tax Credit
ARC	Annual Report to Congress
ARPA	American Rescue Plan Act
ATE	Appeals Technical Employee
ATIN	Adoption Taxpayer Identification Number
AUR	Automated Underreporter
BBB	Build Back Better
BMF	Business Master File
BOD	Business Operating Division
BOE	Business Objects Enterprise
BOLA	Business Online Account
BPMS	Business Performance Management System
BPR	Business Performance Review
BSM	Business Systems Modernization
CADE	Customer Account Data Engine

ACRONYM	DEFINITION
CAF	Centralized Authorization File
CAP	Collection Appeals Program
CAR	Collection Activity Report
CARES	Coronavirus Aid, Relief, and Economic Security Act
CBO	Congressional Budget Office
CCB	Customer Callback
CCDM	Chief Counsel Directives Manual
CCI	Centralized Case Intake
CDC	Centers for Disease Control and Prevention
CDP	Collection Due Process
CDW	Compliance Data Warehouse
CEN	Crimes Enforcement Network
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CI	Criminal Investigation (Division)
CIS	Collection Information Statement
CNC	Currently Not Collectible
CNMI	Commonwealth of the Northern Mariana Islands
COVID-19	Coronavirus Disease 2019
CP	Computer Paragraph
CPA	Certified Public Accountant
CSP	Credential Service Provider
CSR	Customer Service Representative
CTAS	Comprehensive Taxpayer Attitude Survey
CTC	Child Tax Credit
CTCUP	Child Tax Credit Update Portal
CY	Calendar Year
DAWSON	Docket Access Within a Secure Online Network
DDIA	Direct Debit Installment Agreement
DO	Delegation Order
DOJ	Department of Justice
DSP	Disability Severance Pay
DUT	Documentation Upload Tool

ACRONYM	DEFINITION
EA	Enrolled Agent
EB	Economic Burden
ECM	Enterprise Case Management
EDCMO	Enterprise Digitization and Case Management Office
EDL	Electronic Docket Listing
EFTPS	Electronic Federal Tax Payment System
EIC	Earned Income Credit
EIN	Employer Identification Number
EIP	Economic Impact Payment
EITC	Earned Income Tax Credit
EPST	Enterprise Planning Scenario Tool
ERS	Error Resolution System
ESL	English as a Second Language
ETAAC	Electronic Tax Administration Advisory Committee
ETARAS	Electronic Tax Administration Research and Analysis System
FAFSA	Free Application for Federal Student Aid
FAQ	Frequently Asked Question
FATCA	Foreign Account Tax Compliance Act
FBAR	Report of Foreign Bank and Financial Accounts
FDIC	Federal Deposit Insurance Corporation
FEVS	Federal Employee Viewpoint Survey
FFI	Foreign Financial Institution
FICA	Federal Insurance Contributions Act
FPLP	Federal Payment Levy Program
FRCP	Federal Rules of Civil Procedure
FS	Filing Season
FTD	Failure to Deposit
FTE	Full-Time Equivalent or Failure to Pay Estimated Tax
FTF	Failure-to-File
FTP	Failure-to-Pay
FY	Fiscal Year
GAO	Government Accountability Office
GDP	Gross Domestic Product
GS	General Schedule

ACRONYM	DEFINITION
HAB	Highest Aggregate Balance
HCO	Human Capital Office
HOH	Head of Household
HR	Human Resources
IA	Installment Agreement
ICAM	Identity, Credential, and Access Management
ID	Identification
IDEA	Integrated Digital Experience Act
IGM	Interim Guidance Memorandum
IMD	Internal Management Document
IMF	Individual Master File
IP PIN	Identity Protection Personal Identification Number
IRB	Internal Revenue Bulletin
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
IRSU	IRS University
IRTF	Individual Return Transaction File
IT	Information Technology
ITIN	Individual Taxpayer Identification Number
JCT	Joint Committee on Taxation
JOC	Joint Operations Center
LB&I	Large Business and International Operating Division
LII	Low Income Indicator
LITC	Low Income Taxpayer Clinic
LLC	Limited Liability Company
LOS	Level of Service
LR	Legislative Recommendation
LTA	Local Taxpayer Advocate
MAGI	Modified Adjusted Gross Income
MEF	Modernized e-File
MFS	Married Filing Separately
MLI	Most Litigated Issue
MOU	Memorandum of Understanding
MSP	Most Serious Problem

ACRONYM	DEFINITION
<b>NFTL</b>	Notice of Federal Tax Lien
<b>NIST</b>	National Institute of Standards and Technology
<b>NMP</b>	Net Misreporting Percentage
<b>NOL</b>	Net Operating Loss
<b>NR</b>	Non-Resident
<b>NRP</b>	National Research Program
<b>NTA</b>	National Taxpayer Advocate
<b>NTEU</b>	National Treasury Employees Union
<b>OAR</b>	Operations Assistance Request
<b>OBR</b>	Offset Bypass Refund
<b>OCC</b>	Office of the Comptroller of the Currency or Office of Chief Counsel
<b>OCR</b>	Optical Character Recognition
<b>ODC</b>	Other Dependent Credit or Credit for Other Dependents
<b>OIC</b>	Offer in Compromise
<b>OJT</b>	On-the-Job Training
<b>OLS</b>	Online Services
<b>OMB</b>	Office of Management and Budget
<b>OPA</b>	Online Payment Agreement
<b>OPM</b>	Office of Personnel Management
<b>OPR</b>	Office of Professional Responsibility
<b>PCA</b>	Private Collection Agency
<b>PDF</b>	Portable Document Format
<b>PGLD</b>	Privacy, Governmental Liaison and Disclosure
<b>PIAA</b>	Program Integrity Allocation Adjustment
<b>PIN</b>	Personal Identification Number
<b>PLR</b>	Private Letter Ruling
<b>PMTA</b>	Program Manager Technical Advice
<b>POA</b>	Power of Attorney
<b>PP</b>	Pay Period
<b>PPS</b>	Practitioner Priority Service
<b>PR</b>	Partnership Representative
<b>PTC</b>	Premium Tax Credit
<b>PTIN</b>	Preparer Tax Identification Number
<b>PY</b>	Processing Year
<b>PYEI</b>	Prior Year Earned Income

ACRONYM	DEFINITION
<b>Q&amp;A</b>	Question and Answer
<b>QBI</b>	Qualified Business Income
<b>QR</b>	Quick Response
<b>QRP</b>	Quality Review Program
<b>RAAS</b>	Research, Applied Analytics, and Statistics
<b>RAD</b>	Research Analysis and Data
<b>RAR</b>	Revenue Agent Report
<b>RCP</b>	Reasonable Collection Potential
<b>REIT</b>	Real Estate Investment Trust
<b>RIC</b>	Regulated Investment Company
<b>RICS</b>	Return Integrity and Compliance Services or Return Information Control System
<b>RIVO</b>	Return Integrity Verification Operation
<b>ROI</b>	Return on Investment
<b>RPA</b>	Robotics Process Automation
<b>RRA 98</b>	Internal Revenue Service Restructuring and Reform Act of 1998
<b>RRB</b>	Railroad Retirement Board
<b>RRC</b>	Recovery Rebate Credit
<b>SA</b>	Systemic Advocacy
<b>SADI</b>	Secure Access Digital Identity
<b>SAMS</b>	Systemic Advocacy Management System
<b>SARS</b>	Severe Acute Respiratory Syndrome
<b>SB/SE</b>	Small Business/Self-Employed Operating Division
<b>SBA</b>	Small Business Administration
<b>SCRIPS</b>	Service Center Recognition/Image Processing System
<b>SECA</b>	Self-Employment Contributions Act
<b>SERP</b>	Servicewide Electronic Research Program
<b>SES</b>	Senior Executive Service
<b>SFS</b>	Secure File Sharing
<b>SIGTARP</b>	Special Inspector General for the Troubled Asset Relief Program
<b>SM</b>	Secure Messaging
<b>SND</b>	Statutory Notice of Deficiency
<b>SPEC</b>	Stakeholder Partnerships, Education and Communication
<b>SPOC</b>	Single Point of Contact

ACRONYM	DEFINITION
<b>SSA</b>	Social Security Administration
<b>SSN</b>	Social Security Number
<b>STARS</b>	Strategic Talent Analytics & Recruitment Solutions
<b>TAC</b>	Taxpayer Assistance Center
<b>TAD</b>	Taxpayer Advocate Directive
<b>TAMIS</b>	Taxpayer Advocate Management Information System
<b>TAO</b>	Taxpayer Assistance Order
<b>TAP</b>	Taxpayer Advocacy Panel
<b>TARD</b>	Taxpayer Advocate Received Date
<b>TAS</b>	Taxpayer Advocate Service
<b>TASIS</b>	Taxpayer Advocate Service Integrated System
<b>TBOR</b>	Taxpayer Bill of Rights
<b>TCE</b>	Tax Counseling for the Elderly
<b>TCJA</b>	Tax Cuts and Jobs Act
<b>TCMP</b>	Tax Compliance Measurement Program
<b>TDC</b>	Taxpayer Digital Communication
<b>TE/GE</b>	Tax Exempt and Government Entities Operating Division
<b>TFA</b>	Taxpayer First Act
<b>TFRP</b>	Trust Fund Recovery Penalty
<b>TIGTA</b>	Treasury Inspector General for Tax Administration
<b>TIN</b>	Taxpayer Identification Number
<b>TL</b>	Tax Litigation
<b>TPC</b>	Third Party Contact
<b>TPI</b>	Total Positive Income
<b>TPP</b>	Taxpayer Protection Program
<b>TXO</b>	Taxpayer Experience Office
<b>TY</b>	Tax Year
<b>UC</b>	Unemployment Compensation
<b>UF</b>	User Fee
<b>USAS</b>	USA Staffing
<b>USC</b>	United States Code
<b>USTC</b>	United States Tax Court
<b>VA</b>	Veterans Administration
<b>VITA</b>	Volunteer Income Tax Assistance

ACRONYM	DEFINITION
<b>VSD</b>	Virtual Service Delivery
<b>W&amp;I</b>	Wage and Investment Operating Division
<b>WEBSD</b>	Web Service Delivery
<b>WL</b>	Westlaw
<b>WMR</b>	Where's My Refund